

AMENDMENT NO. \_\_\_\_\_

\_\_\_\_\_  
**Signature of Sponsor**

**FILED**

Date \_\_\_\_\_

Time \_\_\_\_\_

Clerk \_\_\_\_\_

Comm. Amdt. \_\_\_\_\_

**AMEND Senate Bill No. 994 House Bill No. 1316**

by deleting all language after the enacting clause and by substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 50-7-404(g), is amended by deleting the subsection in its entirety and by substituting instead the following:

(1) Notwithstanding the provisions of Section 9-8-402(a) to the contrary, under this subdivision only, any employer who deems himself not liable for the premiums herein required shall pay under protest to the commissioner at least the full assessed premium for the most recent calendar quarter in the taxable year. Within thirty (30) days, such employer shall file suit with the claims commission against the commissioner for a refund of such payment. The commissioner may file suit or counterclaim for the balance of the assessment, and may file a lien in favor of the department of employment security upon the assets of such employer as provided by Section 50-7-404(b)(1) and (2). Except for the filing of the above liens, all other collection actions, particularly those specified in Section 50-7-404(b)(3) through (6), shall be suspended during the pendency of the employer's refund suit or the commissioner's suit or counterclaim. Premiums, interest, penalties and costs shall continue to accrue until the dispute is fully resolved. Any recovery in favor of such employer shall be paid as provided for other refunds herein.

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(2) In those cases in which the employer does not follow the procedure set out in subdivision (1), the entire provisions of this section and of Title 9, Chapter 8, Parts 3 and 4, shall be fully applicable, except as otherwise provided.

SECTION 2 This act shall take effect July 1, 1995, the public welfare requiring it.